452A.78 Other remedies available.

The special remedies provided under the provisions of this chapter to enable the state to collect a fuel excise tax imposed by this chapter shall not be construed as depriving the state of any other remedy it might have either at law or in equity independent of this chapter. The state shall have the right to maintain an action at law for the collection of said taxes required to be paid herein and in connection therewith shall be entitled to a writ of attachment without bond.

[C35, §5093-f34; C39, §**5093.34**; C46, 50, 54, §324.62; C58, 62, 66, §324.77; C71, 73, 75, 77, 79, 81, §324.78]

C93, §452A.78

2006 Acts, ch 1142, \$83; 2019 Acts, ch 151, \$42, 46 2019 amendment to this section is effective July 1, 2023; 2019 Acts, ch 151, \$46 Section amended